AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions and listings of claims in the application:

LISTING OF CLAIMS:

Claims 1 - 16 - Canceled.

17. (New) A magnetic recording medium comprising:

a nonmagnetic flexible polymer support having a thickness of from 10 to 200 μm;

a first under layer which is constituted by a nonmetal element, per se, a compound consisting of nonmetal elements, or a compound containing titanium and a nonmetal element;

a second under layer containing at least one element selected from the group consisting of chromium, titanium, iridium, platinum, palladium, ruthenium, rhodium, rhenium, osmium, cobalt, tungsten, vanadium, iron and molybdenum; and

a magnetic layer which contains a ferromagnetic metal alloy containing at least cobalt, platinum and chromium, and a nonmagnetic compound,

in this order.

18. (New) The magnetic recording medium as claimed in claim 1, wherein the nonmagnetic flexible polymer support has a thickness of from 10 to 100 μm.

19. (New) The magnetic recording medium as claimed in claim 17, wherein the nonmagnetic flexible polymer support is a resin film containing at least one of aromatic polyimide, aromatic polyamide, aromatic polyamideimide, polyether ketone, polyether sulfone, polyether imide, polysulfone, polyphenylene sulfide, polyethylene naphthalate, polyethylene terephthalate, polycarbonate, triacetate cellulose, and a fluorine resin.

20. (New) The magnetic recording medium as claimed in claim 17, further comprising a subbing layer between the nonmagnetic flexible polymer support and the first under layer, wherein the subbing layer contains at least one of a polyimide resin, a polyamideimide resin, a silicone resin and a fluorine resin, and the subbing layer has, at its surface, protrusions having a height of from 5 to 60 nm.

21. (New) The magnetic recording medium as claimed in claim 20, wherein the subbing layer has, at its surface, protrusions having a height of from 10 to 30 nm.

22. (New) The magnetic recording medium as claimed in claim 20, wherein the protrusions are provided at the surface in a density of from 0.1 to $100/\mu m^2$.

23. (New) The magnetic recording medium as claimed in claim 20, wherein the protrusions are provided at the surface in a density of from 1 to $10/\mu m^2$.

24. (New) The magnetic recording medium as claimed in claim 20, wherein the protrusions contain spherical silica particles.

25. (New) The magnetic recording medium as claimed in claim 17, wherein the nonmetal element is selected from C, Si, B, Te, As, Se, I, N and O.

26. (New) The magnetic recording medium as claimed in claim 17, wherein the nonmetal element is C.

27. (New) The magnetic recording medium as claimed in claim 17, which further comprises a crystal growth defective layer of the second under layer at an interface between the first under layer and the second under layer, said crystal growth defective layer having a thickness of 5 nm or less.

28. (New) The magnetic recording medium as claimed in claim 17, which is used for a recording and reproducing in which the recording and the reproducing are made in a state that the magnetic recording medium contacts with a magnetic head.

29. (New) The magnetic recording medium as claimed in claim 17, wherein the ratio of the ferromagnetic metal alloy/nonmagnetic compound in the magnetic layer is from 95/5 to 80/20 (atomic ratio).